

		FOR OHF USE					

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**2002**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF PUBLIC AID**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2002)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0026195</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>													
<b>Facility Name:</b> <u>Lieberman Long Term Care Facility</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/01</u> to <u>6/30/02</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.													
<b>Address:</b> <u>9700 Gross Point Road</u> <u>Skokie</u> <u>60076</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.													
<b>County:</b> <u>Cook</u>															
<b>Telephone Number:</b> <u>(847) 674-7210</u> <b>Fax #</b> <u>(847) 674-6366</u>															
<b>IDPA ID Number:</b> <u>362727595001</u>															
<b>Date of Initial License for Current Owners:</b> <u>9/18/81</u>															
<b>Type of Ownership:</b>															
<input checked="" type="checkbox"/> <b>VOLUNTARY, NON-PROFIT</b>															
<input checked="" type="checkbox"/> Charitable Corp.															
<input type="checkbox"/> Trust															
<b>IRS Exemption Code</b> <u>501(C)(3)</u>															
<input type="checkbox"/> <b>PROPRIETARY</b>															
<input type="checkbox"/> Individual															
<input type="checkbox"/> Partnership															
<input type="checkbox"/> Corporation															
<input type="checkbox"/> "Sub-S" Corp.															
<input type="checkbox"/> Limited Liability Co.															
<input type="checkbox"/> Trust															
<input type="checkbox"/> Other															
<input type="checkbox"/> <b>GOVERNMENTAL</b>															
<input type="checkbox"/> State															
<input type="checkbox"/> County															
<input type="checkbox"/> Other															
<b>In the event there are further questions about this report, please contact:</b> <b>Name:</b> <u>Chris Hanover</u> <b>Telephone Number:</b> <u>(312) 634-3400</u> Please send copies of desk review and audit adjustments to address on this page		<table border="1"> <tr> <td rowspan="2"> <b>Officer or Administrator of Provider</b> </td> <td>(Signed) _____ (Date) _____</td> </tr> <tr> <td>(Type or Print Name) <u>Barbara Wexler</u></td> </tr> <tr> <td rowspan="4"> <b>Paid Preparer</b> </td> <td>(Title) <u>Administrator</u></td> </tr> <tr> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____</td> </tr> <tr> <td>(Firm Name &amp; Address) <u>Altschuler, Melvoin and Glasser, LLP</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u></td> </tr> <tr> <td colspan="2">         (Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u> </td> </tr> <tr> <td colspan="2">         MAIL TO: OFFICE OF HEALTH FINANCE          ILLINOIS DEPARTMENT OF PUBLIC AID          201 S. Grand Avenue East          Springfield, IL 62763-0001 Phone # (217) 782-1630       </td> </tr> </table>		<b>Officer or Administrator of Provider</b>	(Signed) _____ (Date) _____	(Type or Print Name) <u>Barbara Wexler</u>	<b>Paid Preparer</b>	(Title) <u>Administrator</u>	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	(Print Name and Title) _____	(Firm Name & Address) <u>Altschuler, Melvoin and Glasser, LLP</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>	(Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u>		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
<b>Officer or Administrator of Provider</b>	(Signed) _____ (Date) _____														
	(Type or Print Name) <u>Barbara Wexler</u>														
<b>Paid Preparer</b>	(Title) <u>Administrator</u>														
	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____														
	(Print Name and Title) _____														
	(Firm Name & Address) <u>Altschuler, Melvoin and Glasser, LLP</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>														
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lieberman Long Term Care Facility# 0026195 Report Period Beginning: 07/01/01 Ending: 6/30/02

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsn/a

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>240</u>	Skilled (SNF)	<u>240</u>	<u>87,600</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>240</u>	TOTALS	<u>240</u>	<u>87,600</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>6,606</u>	<u>5,918</u>	<u>3,617</u>	<u>16,141</u>	8
9	SNF/PED					9
10	ICF	<u>44,543</u>	<u>23,579</u>		<u>68,122</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>51,149</u>	<u>29,497</u>	<u>3,617</u>	<u>84,263</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 96.19%

D. How many bed-hold days during this year were paid by Public Aid?

410 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)Day Care and Meals on Wheels

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location?

Date started 9/20/81

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 9/20/81NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 24 and days of care provided 3,617Medicare Intermediary Adminastar Federal, Inc.

## IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH\* ☐CASH\* ☐

Is your fiscal year identical to your tax year?

YES ☒ NO ☐Tax Year: 6/30/02 Fiscal Year: 6/30/02

\* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number

Lieberman Long Term Care Facility

# 0026195

Report Period Beginning:

07/01/01

Ending:

6/30/02

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	713,547	107,850	92,298	913,695		913,695		913,695			1
2	Food Purchase		619,103		619,103		619,103	(75,479)	543,624			2
3	Housekeeping	225,268	42,266	113,165	380,699		380,699		380,699			3
4	Laundry	222,079	6,945	168,245	397,269		397,269		397,269			4
5	Heat and Other Utilities			279,096	279,096		279,096		279,096			5
6	Maintenance	250,125	25,745	235,459	511,329		511,329	(19,751)	491,578			6
7	Other (specify):*											7
8	<b>TOTAL General Services</b>	1,411,019	801,909	888,263	3,101,191		3,101,191	(95,230)	3,005,961			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			9,167	9,167		9,167		9,167			9
10	Nursing and Medical Records	5,077,155	282,264	285,022	5,644,441		5,644,441		5,644,441			10
10a	Therapy		2,120	374,646	376,766		376,766		376,766			10a
11	Activities	258,211	5,379	865	264,455		264,455		264,455			11
12	Social Services	251,174	200	29,392	280,766		280,766		280,766			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	<b>TOTAL Health Care and Programs</b>	5,586,540	289,963	699,092	6,575,595		6,575,595		6,575,595			16
	<b>C. General Administration</b>											
17	Administrative	456,144			456,144		456,144		456,144			17
18	Directors Fees											18
19	Professional Services			326,651	326,651		326,651	(8,107)	318,544			19
20	Dues, Fees, Subscriptions & Promotions			59,956	59,956		59,956	3,436	63,392			20
21	Clerical & General Office Expenses	984,677	67,093	52,838	1,104,608		1,104,608	119,035	1,223,643			21
22	Employee Benefits & Payroll Taxes			1,837,763	1,837,763		1,837,763	(18,504)	1,819,259			22
23	Inservice Training & Education											23
24	Travel and Seminar			6,286	6,286		6,286		6,286			24
25	Other Admin. Staff Transportation			6,135	6,135		6,135	2,518	8,653			25
26	Insurance-Prop.Liab.Malpractice			101,131	101,131		101,131	6,538	107,669			26
27	Other (specify):*											27
28	<b>TOTAL General Administration</b>	1,440,821	67,093	2,390,760	3,898,674		3,898,674	104,916	4,003,590			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	8,438,380	1,158,965	3,978,115	13,575,460		13,575,460	9,686	13,585,146			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

\*\*See schedule of adjustments attached at end of cost report.

Facility Name &amp; ID Number

Lieberman Long Term Care Facility

#0026195

Report Period Beginning:

07/01/01

Ending:

6/30/02

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			1,219,467	1,219,467		1,219,467	(10,392)	1,209,075			30
31	Amortization of Pre-Op. & Org.			15,292	15,292		15,292	(15,292)				31
32	Interest			292,590	292,590		292,590	(1,223)	291,367			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			23,443	23,443		23,443	3,918	27,361			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			1,550,792	1,550,792		1,550,792	(22,989)	1,527,803			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		130,667	6,749	137,416		137,416		137,416			39
40	Barber and Beauty Shops		1,628	51,516	53,144		53,144	(44,393)	8,751			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			131,400	131,400		131,400		131,400			42
43	Other (specify):* <b>Nonallowable Costs</b>			1,839	1,839		1,839	(1,839)				43
44	<b>TOTAL Special Cost Centers</b>		132,295	191,504	323,799		323,799	(46,232)	277,567			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	8,438,380	1,291,260	5,720,411	15,450,051		15,450,051	(59,535)	15,390,516			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\* See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Lieberman Long Term Care Facility**# **0026195**

Report Period Beginning:

**07/01/01**

Ending:

**6/30/02****VI. ADJUSTMENT DETAIL****A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.****In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer-</b>	<b>OHF USE</b>	
			<b>ence</b>	<b>ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(6,673)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(10,392)	30		9
10	Interest and Other Investment Income	(1,223)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(194)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(1,839)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Schedule 5A	(223,004)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (243,325)		\$	30

<b>OHF USE ONLY</b>						
48		49	50	51	52	

**B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)**

		1	2	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	183,790		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 183,790		36
37	<b>TOTAL ADJUSTMENTS (A) and (B) (sum of SUBTOTALS)</b>	\$ (59,535)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

**C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)**

		1	2	3	4	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
38	Medically Necessary Transport.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 5A

Lieberman Long Term Care Facility

ID# 0026195

Report Period Beginning: 07/01/01

Ending: 6/30/02

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	To capitalize deferred maintenance	\$ (4,977)	6	1
2	To capitalize repairs and maintenance	(32,578)	6	2
3	To offset catering income	(66,289)	2	3
4	To offset beauty shop income	(44,393)	40	4
5	To offset miscellaneous income	(5,473)	21	5
6	To offset ferip/ferst income	(61,376)	22	6
7	To disallow amortization expense	(15,292)	31	7
8	To disallow wine and liquor expense	(2,517)	2	8
9	To disallow legal relating to marketing expense	(7,913)	19	9
10	To expense deferred maintenance	17,804	6	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(223,004)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lieberman Long Term Care Facility# 0026195

Report Period Beginning:

07/01/01

Ending:

6/30/02

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(75,479)	0	0	0	0	0	0	0	0	0	0	(75,479)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(19,751)	0	0	0	0	0	0	0	0	0	0	(19,751)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(95,230)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(95,230)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(8,107)	0	0	0	0	0	0	0	0	0	0	(8,107)	19
20	Fees, Subscriptions & Promotions	0	3,436	0	0	0	0	0	0	0	0	0	3,436	20
21	Clerical & General Office Expenses	(5,473)	124,508	0	0	0	0	0	0	0	0	0	119,035	21
22	Employee Benefits & Payroll Taxes	(61,376)	42,872	0	0	0	0	0	0	0	0	0	(18,504)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	2,518	0	0	0	0	0	0	0	0	0	2,518	25
26	Insurance-Prop.Liab.Malpractice	0	6,538	0	0	0	0	0	0	0	0	0	6,538	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(74,956)</b>	<b>179,872</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,916</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(170,186)</b>	<b>179,872</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,686</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lieberman Long Term Care Facility# 0026195

Report Period Beginning:

07/01/01

Ending:

6/30/02

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(10,392)	0	0	0	0	0	0	0	0	0	0	(10,392)	30
31	Amortization of Pre-Op. & Org.	(15,292)	0	0	0	0	0	0	0	0	0	0	(15,292)	31
32	Interest	(1,223)	0	0	0	0	0	0	0	0	0	0	(1,223)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	3,918	0	0	0	0	0	0	0	0	0	3,918	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(26,907)</b>	<b>3,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(22,989)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	(44,393)	0	0	0	0	0	0	0	0	0	0	(44,393)	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(1,839)	0	0	0	0	0	0	0	0	0	0	(1,839)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(46,232)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(46,232)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(243,325)</b>	<b>183,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(59,535)</b>	<b>45</b>



Facility Name & ID Number Lieberman Long Term Care Facility# 0026195

Report Period Beginning:

07/01/01

Ending:

6/30/02

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
None		None		Council for Jewish Elderly	Chicago, IL	Community Svcs.

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	20 Dues, Fees, & Subscriptions	\$	Council for Jewish Elderly	0.00%	\$ 3,436	\$ 3,436	1
2	V	21 Clerical & General Office Exp.		Council for Jewish Elderly	0.00%	124,508	124,508	2
3	V	22 Employee Benefits		Council for Jewish Elderly	0.00%	42,872	42,872	3
4	V	25 Other Admin. Transportation		Council for Jewish Elderly	0.00%	2,518	2,518	4
5	V	26 Insurance		Council for Jewish Elderly	0.00%	6,538	6,538	5
6	V	35 Equipment Rental		Council for Jewish Elderly	0.00%	3,918	3,918	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$ 183,790	\$ * 183,790	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Lieberman Long Term Care Facility

#

0026195

Report Period Beginning:

07/01/01

Ending:

6/30/02

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4											4
5					n/a						5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lieberman Long Term Care Facility# 0026195Report Period Beginning: 07/01/01Ending: 6/30/02

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Council for Jewish Elderly  
 Street Address 3003 W. Touhy Avenue  
 City / State / Zip Code Chicago, IL 60645  
 Phone Number ( 773 ) 508-1010  
 Fax Number ( 773 ) 508-1028

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	20	Dues, Fees, & Subscriptions	Accum. Cost	44,068,196	10	\$ 10,402	\$ 14,557,632	\$ 3,436	1
2	21	Clerical & General Office Exp.	Accum. Cost	44,068,196	10	255,454	14,557,632	84,388	2
3	22	Employee Benefits	Accum. Cost	44,068,196	10	129,779	14,557,632	42,872	3
4	25	Other Admin. Transportation	Accum. Cost	44,068,196	10	7,621	14,557,632	2,518	4
5	26	Insurance	Accum. Cost	44,068,196	10	19,791	14,557,632	6,538	5
6	35	Equipment Rental	Accum. Cost	44,068,196	10	11,860	14,557,632	3,918	6
7									7
8	21	Clerical & General Office Exp.	Direct Cost	10	10	401,202	1	40,120	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 836,109	\$	\$ 183,790	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE												
A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)												
	1	2	3	4	5	6	7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	IL Dev. Finance Authority		x	Mortgage	various	05/18/95	\$ 8,000,000	\$ 8,000,000	03/01/15	various	\$ 224,863	1
2	First American Bank		x	Maintenance loan	various	06/25/95	41,345	5,302	07/01/03	0.0792	624	2
3												3
4												4
5												5
	Working Capital											
6												6
7	Allocated from CJE	x		Term loan							67,103	7
8												8
9	TOTAL Facility Related						\$ 8,041,345	\$ 8,005,302			\$ 292,590	9
	B. Non-Facility Related*											
10												10
11									Interest income offset		(1,223)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (1,223)	14
15	TOTALS (line 9+line14)						\$ 8,041,345	\$ 8,005,302			\$ 291,367	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ n/a                      Line # n/a

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
 (See instructions.)    SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
 (See instructions.)

Page 10  
6/30/02**SEE ACCOUNTANTS' COMPILATION REPORT**

**IMPORTANT NOTICE**

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

**2001 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Lieberman Long Term Care Facility COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0026195

CONTACT PERSON REGARDING THIS REPORT Joel W. Brody

TELEPHONE ( 773 ) 674-7210 FAX #: ( 773 ) 674-6366

**A. Summary of Real Estate Tax Costs**

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
2. <u>                    </u>	<u>n/a</u>	\$ <u>                    </u>	\$ <u>                    </u>
3. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
5. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
6. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
7. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
8. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
9. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
10. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
<b>TOTALS</b>		\$ <u>                    </u>	\$ <u>                    </u>

**B. Real Estate Tax Cost Allocation:**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services?            YES            NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

**C. Tax Bills**

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.

A. Square Feet:

162,984

B. General Construction Type:

Exterior

Brick

Frame

Concrete, Metal

Number of Stories

7

C. Does the Operating Entity?

☒

(a) Own the Facility

☐

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity?

☒

(a) Own the Equipment

☐

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground: (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

n/a

2. Number of Years Over Which it is Being Amortized:

n/a

3. Current Period Amortization:

n/a

4. Dates Incurred:

n/a

Nature of Costs:

None

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	216,480	1980	\$ 809,873	1
2					2
3	TOTALS	216,480		\$ 809,873	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number    Lieberman Long Term Care Facility

#    0026195

Report Period Beginning:

07/01/01

Ending:

6/30/02

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	240	1981	1981	\$ 10,023,348	\$ 250,585	40	\$ 250,585	\$	\$ 5,199,619
5			1983	32,224	805	40	805		15,699
6			1984	7,755	194	40	194		3,589
7			1987	19,886	497	40	497		7,714
8			1986	29,583	739	40	739		11,455
<b>Improvement Type**</b>									
9	Land Improvements	1981		96,365		15			96,365
10	Land Improvements	1983		54,161		15			54,161
11	Land Improvements	1985		3,575		15			3,575
12	Land Improvements	1987		78,564	5,238	15	5,238		75,946
13	Land Improvements	1988		7,394		10			7,394
14	Land Improvements	1989		19,724		10			19,724
15	Building Improvements	1990		7,500		10			7,500
16	Capital	1990		18,636					18,636
17	Building Improvements	1991		22,617		10			22,617
18	Capital	1991		24,989					24,989
19	Capital (in excess of \$4,500 not subject to deferral)	1992		22,722					22,722
20	Capital - 30 doors & chiller repair	1993		15,514		15	1,034	1,034	9,307
21	Building - Parking Lot	1992		207,995	13,908	15	13,866	(42)	131,727
22	Capital - Memorial	1994		603		15	40	40	360
23	Capital - Shades, Doors	1994		5,534	142	15	369	227	3,320
24	Capital - Blinds	1994		6,018	602	7		(602)	6,018
25	Capital - Thermostat Project	1994		41,780	4,178	15	2,785	(1,393)	25,065
26	Electrical Motor	1995		1,046		15	70	70	560
27	Automatic Door Parts	1995		1,197		15	80	80	640
28	Compressor Parts	1995		747		15	50	50	400
29	Land and Building Improvement:	1996		3,736,269	373,627	10	373,627		2,428,575
30	Carpeting	1996		3,686		7	527	527	3,689
31	Mini Blinds	1996		2,742		7	392	392	2,744
32	Mini Blinds	1996		634		7	91	91	637
33	Storage Cabinet	1996		515		7	74	74	518
34	Water Pipes	1996		1,265		15	84	84	588
35	Electrical Motor	1996		1,318		15	88	88	576
36	Electrical Circuits	1996		738		15	49	49	343

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT



**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Compressor/Valves	1996	\$ 1,165	\$	15	\$ 78	\$ 78	\$ 546		37
38	Fan Motors	1996	779		15	52	52	364		38
39	HVAC Piping	1996	824		15	55	55	385		39
40	Damper Motors	1996	1,109		15	74	74	518		40
41	Valves	1996	3,184		15	212	212	1,484		41
42	Door-Motion-Detector	1996	648		15	43	43	301		42
43	Shelves	1996	700	70	15	47	(23)	329		43
44	Electric Heaters	1996	821		15	55	55	385		44
45	Water Pump	1996	863		15	58	58	406		45
46	5-Gal. Cisterns	1996	2,107		15	140	140	980		46
47	Shelves	1996	612	61	7	87	26	522		47
48	Fluorescent Lamps, starters	1996	1,598	160	7	228	68	1,368		48
49	Electrical circuit & receptacle	1996	837	83	10	83		502		49
50	Electrical Heaters	1996	930	93	10	93		558		50
51	Chimney Cap	1996	963	96	10	96		551		51
52	Side Rails	1996	558	56	10	56		336		52
53	Batteries	1996	1,021	102	10	102		612		53
54	Tanks	1996	1,690	169	10	169		1,014		54
55	Storage Cabinets & Hardware	1996	803	80	10	80		480		55
56	Window Glass	1996	5,932	593	10	593		3,558		56
57	Parking Lot Repaving	1996	27,150	2,715	10	2,715		14,933		57
58	Engineering Study	1996	18,127	1,813	10	1,813		9,971		58
59	Electrical Improvements	1996	3,676	368	10	368		2,023		59
60	Reinforce Windows	1996	4,500	450	10	450		2,475		60
61	Roof Replacement	1996	45,050	4,505	10	4,505		24,778		61
62	Roofing Inspection	1996	3,100	310	10	310		1,705		62
63	Engineering Study	1996	3,165	317	10	317		1,742		63
64	Roof Replacement	1996	75,825	7,583	10	7,583		41,705		64
65	Engineering Study	1996	7,210	721	10	721		3,965		65
66	Carpeting	1996	889	89	10	89		489		66
67	Roof Replacement	1996	12,383	1,238	10	1,238		6,810		67
68	Roof Inspection	1996	10,938	1,094	10	1,094		6,017		68
69	Engineering Study	1996	6,844	684	10	684		3,763		69
70	TOTAL (lines 4 thru 69)		\$ 14,742,645	\$ 673,965		\$ 675,572	\$ 1,607	\$ 8,342,347		70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete

## STATE OF ILLINOIS

Page 12B

Facility Name & ID Number    Lieberman Long Term Care Facility#    0026195

Report Period Beginning:

07/01/01

Ending:

6/30/02**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 14,742,645	\$ 673,965		\$ 675,572	\$ 1,607	\$ 8,342,347	1
2	Roof Replacement	1996	44,901	4,490	10	4,490		24,695	2
3	Roof Inspection	1996	3,563	356	10	356		1,959	3
4	Engineering Study	1996	4,772	477	10	477		2,624	4
5	Electrical Systems	1996	1,171	117	10	117		644	5
6	Fluorescent Lamps, starters	1997	508	51	7	73	22	438	6
7	Motor starter	1997	914	91	10	91		546	7
8	Replace HVAC bearings	1997	397	40	10	40		240	8
9	Replace Valves	1997	3,297	330	10	330		1,976	9
10	Insulation	1997	700	70	10	70		420	10
11	Window Glass	1997	745	75	10	75		450	11
12	CJE Friends, Flooring, Signs	1997	894	89	10	89		534	12
13	Install new Lochinvar System	1997	6,300	630	10	630		2,520	13
14	Roof Inspection	1997	5,753	575	10	575		3,163	14
15	Engineering Study	1997	2,067	207	10	207		1,138	15
16	Roofing Inspection	1997	37,440	3,744	10	3,744		20,592	16
17	Engineering Study	1997	8,470	847	10	847		4,658	17
18	Masonry Repair	1997	7,073	707	10	707		3,889	18
19	Roof Inspection	1997	2,575	258	10	258		1,417	19
20	Roofing Inspection	1997	24,572	2,457	10	2,457		13,514	20
21	Alarm System	1998	706	71	10	71		282	21
22	Electrical Work	1998	2,827	283	10	283		1,129	22
23	Kohler Pedestal & Plumbing	1998	7,122	712	10	712		2,848	23
24	AC Repair Parts	1998	2,214	221	10	221		882	24
25	Boiler Repair	1998	7,980	1,054	10	798	(256)	3,192	25
26	Building/ Maint Supplies	1998	1,191	119	10	119		477	26
27	Air Conditioner	1998	101,153	10,115	10	10,115		40,458	27
28	Replace Blinds 13 rooms	1998	1,645		7	235	235	941	28
29	Replace Blinds 13 rooms	1998	1,645		7	235	235	941	29
30	Carpet	1998	1,699		7	242	242	968	30
31	Motion Detector, Installation	1998	2,980		10	298	298	1,192	31
32	Bearing Ass. Impeller, Seals	1998	2,369		10	237	237	948	32
33	Reconfigure Time Contl.	1998	2,573		10	257	257	1,028	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 15,034,861	\$ 702,151		\$ 705,028	\$ 2,877	\$ 8,483,050	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number    Lieberman Long Term Care Facility#    0026195

Report Period Beginning:

07/01/01

Ending:

6/30/02**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 15,034,861	\$ 702,151		\$ 705,028	\$ 2,877	\$ 8,483,050	1
2	Door Restraints/Installation	1998	4,700		10	470	470	1,880	2
3	Mechanical Insulation	1998	1,835		10	184	184	736	3
4	Asphalt Rep./Seal/Stripe/Crackfill	1998	7,531		10	753	753	2,762	4
5	Glass & Insulating Units	1998	2,548		10	255	255	1,008	5
6	CCTV Security System	1998	5,980		10	598	598	2,093	6
7	Concrete Work	1998	4,475		10	448	448	1,568	7
8	CCTV Security System	1999	10,080		10	1,008	1,008	3,528	8
9	Windows Replacements	1999	238,044	45,834	10	23,804	(22,030)	83,314	9
10	Tuckpointing/ Masonrv Repairs	1999	969,713	96,971	10	96,971		242,428	10
11	Med Room Keypads	2000	3,009	301	10	301		752	11
12	Replace air conditioner	2000	104,900	10,490	10	10,490		26,225	12
13	Carpet	2000	512	51	10	51		128	13
14	Compactor	2000	10,000	1,000	10	1,000		2,500	14
15	Kitchen re-wire	2000	1,013	101	10	101		253	15
16	Awning	2000	5,474	547	10	547		1,368	16
17	Replace Door	2000	1,580	158	10	158		395	17
18	Design Consultation	2000	683	68	10	68		170	18
19	Design Consultation	2000	2,405	241	10	241		602	19
20	Compactor Mower	2000	792	79	10	79		198	20
21	Steamer & light	2000	2,157	216	10	216		540	21
22	Design Services	2000	443	44	10	44		110	22
23	Design Consultation	2000	1,439	144	10	144		360	23
24	Architect Review of Lieberman	2000	5,899	590	10	590		1,475	24
25	Design Services	2000	420	42	10	42		105	25
26	Flooring Deposit	2000	24,000	2,400	10	2,400		6,000	26
27	Wallcovering	2000	1,021	102	10	102		255	27
28	Doors	2000	4,900	490	10	490		1,225	28
29	Light fixtures	2000	66,360	6,636	10	6,636		16,590	29
30	Water Heater	2000	3,225	323	10	323		807	30
31	Exhaust Fan	2000	985	99	10	99		247	31
32	Re-pipe kitchen	2000	4,850	485	10	485		1,213	32
33	Front Handicap Door	2000	1,300	130	10	130		325	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 16,527,134	\$ 869,693		\$ 854,256	\$ (15,437)	\$ 8,884,210	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12C, Carried Forward		\$ 16,527,134	\$ 869,693		\$ 854,256	\$ (15,437)	\$ 8,884,210		1
2	Lighting	2000	1,425	143	10	143		357		2
3	Lighting	2000	1,450	145	10	145		363		3
4	Fan Wheels & Shaft	2000	1,187	119	10	119		297		4
5	Doors	2000	1,739	174	10	174		435		5
6	Med Room Keypads	2000	2,307	231	10	231		577		6
7	Sump Pump	2000	631	63	10	63		158		7
8	Design Services	2000	1,405	141	10	141		352		8
9	Shipping Wallpaper	2000	65	7	10	7		17		9
10	Fencing	2000	4,595	460	10	460		1,150		10
11	Handrail labor & materials	2000	8,650	865	10	865		2,163		11
12	Tuckpointing/Masonry Repairs	2000	529,553	52,955	10	52,955		132,387		12
13	Building improvements - Tubroom	2001	109,584	10,958	10	10,958		16,437		13
14	Building improvements - Kitchen	2001	42,624	4,262	10	4,262		6,393		14
15	Building improvements - Flooring	2001	200,045	20,005	10	20,005		30,007		15
16	Building improvements - Lighting Lamps	2001	123,855	12,386	10	12,386		18,579		16
17	Building improvements - Heating and Cool	2001	51,378	5,138	10	5,138		7,707		17
18	Building improvements - Responder System	2001	3,054	305	10	305		458		18
19	Building improvements - Painting and wallpaper	2001	94,155	9,416	10	9,416		14,124		19
20	Building improvements - Windows and Doors	2001	11,163	1,116	10	1,116		1,674		20
21	Building improvements - Nursing Station	2001	65,706	6,571	10	6,571		9,856		21
22	Building improvements - Elevators Repairs	2001	42,552	4,255	10	4,255		6,383		22
23	Building improvements - Electrical Repairs	2001	68,930	6,893	10	6,893		10,340		23
24	Building improvements - Driveway Repair	2001	20,000	2,000	10	2,000		3,000		24
25	Building improvements - Signage	2001	9,240	924	10	924		1,386		25
26	Building improvements - Five Floor Remodeling	2001	39,329	3,933	10	3,933		5,899		26
27										27
28										28
29										29
30										30
31										31
32										32
33	Capital Assets on Books Non-Medicaid Assets			5,517			(5,517)			33
34	TOTAL (lines 1 thru 33)		\$ 17,961,756	\$ 1,018,675		\$ 997,721	\$ (20,954)	\$ 9,154,709		34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 17,961,756	\$ 1,018,675		\$ 997,721	\$ (20,954)	\$ 9,154,709	1
2	Capitalized Deferred Maint. Cost 00:\$43,302.								2
3	Wall Repair	2000	4,350		10	435	435	1,088	3
4	Scrape & Painting Doors & Stairs	2000	850		10	85	85	213	4
5	Painting	2000	4,085		10	409	409	1,022	5
6	Sump Pump & Parts	2000	1,824		10	182	182	455	6
7	Nurse Call System	2000	1,013		10	101	101	253	7
8	Door Alarm & Nurse call system	2000	1,774		10	177	177	443	8
9	Swing Door Automation	2000	1,537		10	154	154	385	9
10	Rewire Control Circuit	2000	2,406		10	241	241	602	10
11	Fan Wheels	2000	2,188		10	219	219	547	11
12	Chiller	2000	1,989		10	199	199	497	12
13	Air Conditioner	2000	1,372		10	137	137	343	13
14	Heating System	2000	3,422		10	342	342	855	14
15	Heating System	2000	6,372		10	637	637	1,593	15
16	Air Conditioner	2000	3,007		10	301	301	752	16
17	Tub Wall	2000	2,667		10	267	267	667	17
18	Sliding Door	2000	1,067		10	107	107	267	18
19	Sliding Door	2000	1,862		10	186	186	465	19
20	Activator Motor	2000	1,517		10	152	152	380	20
21	Capitalized Maint. & Repair.00:\$10,299								21
22	Decorating	2000	2,960		10	296	296	740	22
23	Plumbing	2000	4,426		10	443	443	1,107	23
24	Repair concrete	2000	2,913		10	291	291	728	24
25	Capitalized Maint. & Repair.01:\$34,161								25
26	Boiler Repairs	2001	5,448		10	545	545	817	26
27	Disposer Repair	2001	3,550		10	355	355	533	27
28	Hoshi Dispenser Repairs	2001	2,410		10	241	241	362	28
29	Air Conditioner Repair	2001	13,822		10	1,382	1,382	2,073	29
30	Plumbing Repairs	2001	2,000		10	200	200	300	30
31	Hot Top Repairs	2001	6,931		10	693	693	1,040	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,049,518	\$ 1,018,675		\$ 1,006,498	\$ (12,177)	\$ 9,173,236	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 18,049,518	\$ 1,018,675		\$ 1,006,498	\$ (12,177)	\$ 9,173,236	1
2	Receiver Antenna	2001	783		10	39	39	39	2
3	Elevator alarm	2002	1,566		10	78	78	78	3
4	Chillers	2002	4,270		10	214	214	214	4
5	Roof repair	2002	787		10	39	39	39	5
6	Intercom system	2002	1,193		10	60	60	60	6
7	Fiberglass tank	2002	2,805		10	140	140	140	7
8	Tube convection base heater	2002	3,612		10	181	181	181	8
9	Walk-in cooler doors	2002	2,477		10	124	124	124	9
10	Actuator with motor	2002	1,850		10	93	93	93	10
11	Boiler	2002	2,300		10	115	115	115	11
12	Landscaping	2002	15,230	508	15	508		508	12
13	Pumps & motors	2002	8,259	413	10	413		413	13
14	Elevator repairs	2002	38,601	1,930	10	1,930		1,930	14
15	Walk-in coolers	2002	33,650	1,683	10	1,683		1,683	15
16	Kitchen remodeling	2002	100,583	5,029	10	5,029		5,029	16
17	Bath house remodeling	2002	78,890	3,945	10	3,945		3,945	17
18	Parking lot lighting	2002	1,868	93	10	93		93	18
19	Dining room remodeling	2002	6,303	315	10	315		315	19
20	6th floor partitions	2002	2,395	120	10	120		120	20
21	Carpeting	2002	8,286	414	10	414		414	21
22	HVAC repairs	2002	2,861	143	10	143		143	22
23	Electrical repairs	2002	13,162	658	10	658		658	23
24	Boiler	2002	12,960	648	10	648		648	24
25	Equipment repairs	2002	14,658	733	10	733		733	25
26	Survey & inspections	2002	2,778	139	10	139		139	26
27	Water tank insulation	2002	2,412	121	10	121		121	27
28	Borg nurse call system	2002	7,625	381	10	381		381	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,421,682	\$ 1,035,948		\$ 1,024,854	\$ (11,094)	\$ 9,191,592	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 2,326,955	\$ 175,210	\$ 175,365	\$ 155	10	\$ 1,389,955	71
72	Current Year Purchases	177,147	8,310	8,856	546	10	8,856	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 2,504,102	\$ 183,520	\$ 184,221	\$ 701		\$ 1,398,811	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility-Maintenance	Chevy Pickup	1996	\$ 20,106	\$	\$	\$	5	\$ 20,106	76
77										77
78										78
79										79
80	TOTALS			\$ 20,106	\$	\$	\$		\$ 20,106	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 21,755,763	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,219,468	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 1,209,075	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (10,393)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 10,610,509	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: n/a  
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease n/a n/a \*\*

9. Option to Buy: ☐ YES ☒ NO Terms: n/a \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO  
16. Rental Amount for movable equipment: \$ 27,361 Description: Copier \$19,399; Postage Meter \$ 2,844; Software \$ 1,200; Allocated from CJE \$ 3,918  
(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18			<u>n/a</u>		18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:  
Beginning                       
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2003</u>	\$ <u>                    </u>
13.	<u>/2004</u>	\$ <u>                    </u>
14.	<u>/2005</u>	\$ <u>                    </u>

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT



**A. TYPE OF TRAINING PROGRAM** (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

<p><b>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?</b></p> <p>It is the policy of this facility to only hire certified nurses aides.</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><input type="checkbox"/> YES</p> <p><input checked="" type="checkbox"/> NO</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>
--	---	--	---

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training aides from other facilities.

\$ \_\_\_\_\_

**D. NUMBER OF AIDES TRAINED**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
- SEE ACCOUNTANTS' COMPILATION REPORT

**XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)**

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
					1	Licensed Occupational Therapist	L10a, C3	hrs	\$	
2	Licensed Speech and Language Development Therapist	L10a, C2&3	hrs		1,209	79,167	2,120	1,209	81,287	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10a, C3	hrs		4,462	162,951		4,462	162,951	4
5	Physician Care	L10, C3	visits			6,488			6,488	5
6	Dental Care	L10, C3	visits			4,700			4,700	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescripts				93,678		93,678	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Schedule 16A					6,749	36,989		43,738	13
14	TOTAL			\$	8,853	\$ 392,583	\$ 132,787	8,853	\$ 525,370	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

**Lieberman Long Term Care Facility**

**Provider #: 0026195**

**07/01/01 to 6/30/02**

Schedule 16A

XIV. Special Services

Line 13 Other (specify):

Service	Line Reference	Outside Practioner Units	Cost	Supplies
Oxygen/Concentrator	L39, C2			31,029
Vaccine Expense	L39, C2			3,214
Air Floatation Mattress	L39, C2			2,746
Lab/X-ray	L39, C3		6,749	
Total			6,749	36,989

**See Accountants' Compilation Report**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 85,361	\$ 85,361	1
2	Cash-Patient Deposits	396,920	396,920	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 55,082 )	3,062,290	3,062,290	3
4	Supply Inventory (priced at )	37,360	37,360	4
5	Short-Term Investments	1,983,599	1,983,599	5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	101,325	101,325	7
8	Accounts Receivable (owners or related parties)	78,112	78,112	8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 5,744,967	\$ 5,744,967	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	809,873	809,873	13
14	Buildings, at Historical Cost	18,445,482	18,421,682	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,466,625	2,524,208	16
17	Accumulated Depreciation (book methods)	(10,573,592)	(10,610,509)	17
18	Deferred Charges		34,330	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <b>Deferred financing</b>	193,696	193,696	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 11,342,084	\$ 11,373,280	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 17,087,051	\$ 17,118,247	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 94,986	\$ 94,986	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	458,886	458,886	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	763,988	763,988	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	45,616	45,616	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<b>Due to related parties</b>	4,745,446	4,745,446	36
37	<b>Accrued utilities/Pension premium</b>	112,591	112,591	37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 6,221,513	\$ 6,221,513	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	5,302	5,302	39
40	Mortgage Payable			40
41	Bonds Payable	8,000,000	8,000,000	41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 8,005,302	\$ 8,005,302	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 14,226,815	\$ 14,226,815	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 2,860,236	\$ 2,891,432	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 17,087,051	\$ 17,118,247	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,688,846	1
2	Restatements (describe):		2
3	Transfer to CJE	(145,278)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,543,568	6
	<b>A. Additions (deductions):</b>		
7	NET Income (Loss) (from page 19, line 43)	(683,332)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (683,332)	17
	<b>B. Transfers (Itemize):</b>		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,860,236	24 *

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Facility Name &amp; ID Number Lieberman Long Term Care Facility

# 0026195

Report Period Beginning: 07/01/01

Ending:

Page 19  
6/30/02**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1			
	Revenue	Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 13,213,659	1
2	Discounts and Allowances for all Levels	(247,965)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 12,965,694	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	216,081	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 216,081	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	44,393	13
14	Non-Patient Meals	6,673	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	24,621	19
20	Radiology and X-Ray		20
21	Other Medical Services	475	21
22	Laundry	22,085	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 98,247	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	1,419,971	24
25	Interest and Other Investment Income***	1,223	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,421,194	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Schedule 19E	179,017	28
28a	See Schedule 19E	(113,514)	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 65,503	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 14,766,719	30

2			
	Expenses	Amount	
<b>A. Operating Expenses</b>			
31	General Services	3,101,191	31
32	Health Care	6,575,595	32
33	General Administration	3,898,674	33
<b>B. Capital Expense</b>			
34	Ownership	1,550,792	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	192,399	35
36	Provider Participation Fee	131,400	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 15,450,051	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(683,332)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (683,332)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Jacob and Marcelle Lieberman Geriatric Health Centre  
PROVIDER # 026195  
6/30/2002

Schedule 19E

**XVII. INCOME STATEMENT**

**Revenue**

<b>E. Other Revenue (specify):</b>	<b>Amount</b>
Supplies Clearing Account	17,628
Allocated revenue from related parties	45,878
Catering Income Outside CJE	(3,150)
Catering Income	51,811
Miscellaneous Income	5,474
FERIP/FERST Income	61,376

**Total Line 28 - Other Revenue (specify):** 179,017

<b>E. Other Revenue (specify):</b>	<b>Amount</b>
Capitalized F/A Contra	74,201
Debt Services Contra	(287,715)
Carryover of Surplus	100,000
<b>Total Line 28a - Other Revenue (specify):</b>	<u><u>(113,514)</u></u>

**See Accountants' Compilation Report**

Facility Name & ID Number **Lieberman Long Term Care Facility**# **0026195**Report Period Beginning: **07/01/01**Ending: **6/30/02****XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,912	2,080	\$ 74,517	\$ 35.83	1
2	Assistant Director of Nursing	1,914	2,080	70,140	33.72	2
3	Registered Nurses	59,008	67,998	1,816,151	26.71	3
4	Licensed Practical Nurses	20,356	22,892	489,543	21.38	4
5	Nurse Aides & Orderlies	210,664	230,411	2,419,319	10.50	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,449	6,223	62,330	10.02	8
9	Activity Director	1,660	1,888	42,731	22.63	9
10	Activity Assistants	15,898	18,094	215,480	11.91	10
11	Social Service Workers	11,567	13,432	251,174	18.70	11
12	Dietician	1,880	2,080	41,600	20.00	12
13	Food Service Supervisor	3,805	4,160	75,837	18.23	13
14	Head Cook	5,443	6,355	86,130	13.55	14
15	Cook Helpers/Assistants	46,159	50,195	509,980	10.16	15
16	Dishwashers					16
17	Maintenance Workers	20,172	21,999	250,125	11.37	17
18	Housekeepers	22,249	24,593	225,268	9.16	18
19	Laundry	20,017	21,794	222,079	10.19	19
20	Administrator	1,891	2,080	89,540	43.05	20
21	Assistant Administrator	3,365	3,940	92,207	23.40	21
22	Other Administrative	8,320	8,320	274,397	32.98	22
23	Office Manager					23
24	Clerical	53,370	59,050	984,677	16.68	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	8,995	10,763	121,995	11.33	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward clerk</u>	2,012	2,289	23,160	10.12	33
34	TOTAL (lines 1 - 33)	526,106	582,716	\$ 8,438,380 *	\$ 14.48	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	monthly	\$ 92,137	L 1, C3	35
36	Medical Director	monthly	9,167	L 9, C3	36
37	Medical Records Consultant	monthly	4,160	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	monthly	6,160	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	Rabbi Consultant	monthly	29,392	L11, C3	47
48	Psychiatric Consultant	monthly	2,000	L10, C3	48
49	TOTAL (lines 35 - 48)		\$ 143,016		49

**C. CONTRACT NURSES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	3,949	\$ 208,198	L10, C3	50
51	Licensed Practical Nurses	264	11,019	L10, C3	51
52	Nurse Aides	1,539	42,297	L10, C3	52
53	TOTAL (lines 50 - 52)	5,752	\$ 261,514		53

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name &amp; ID Number Lieberman Long Term Care Facility

# 0026195

Report Period Beginning: 07/01/01

Ending: 6/30/02

## XIX. SUPPORT SCHEDULES

A. Administrative Salaries		Ownership	Amount	D. Employee Benefits and Payroll Taxes		Amount	F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%		Description			Description	Amount	
Barbara Wexler	Administrator	0	\$ 89,540	Workers' Compensation Insurance	\$ 253,495		IDPH License Fee	\$	
Ann-Lisa LaCroix	Asst. Adminstr	0	43,371	Unemployment Compensation Insurance			Advertising: Employee Recruitment	41,984	
Sandra Crasko	Asst. Adminstr	0	48,836	FICA Taxes	628,650		Health Care Worker Background Check		
Ronald Weismehl	Executive Director	0	95,752	Employee Health Insurance	886,693		(Indicate # of checks performed <u>42</u> )	492	
Glen Crosier	Assoc. Exe. Dtr	0	58,753	Employee Meals			Life Services Network	8,982	
Mary Ellen Silverstein	Assoc. Exe. Dtr	0	59,946	Illinois Municipal Retirement Fund (IMRF)*			Association of Jewish Aging Services	2,772	
Daniel Silverstein	Assoc. Exe. Dtr	0	59,946	Staff Meal Allowance	2,773		Various Dues	2,760	
TOTAL (agree to Schedule V, line 17, col. 1)				Other Employee Benefits	1,017		Various Licenses and permits	1,816	
(List each licensed administrator separately.)			\$ 456,144	Uniforms	3,759		Various Subscriptions	1,150	
B. Administrative - Other				Allocated from CJE	42,872		Allocation from CJE	3,436	
Description			Amount				Less: Public Relations Expense	( )	
n/a			\$				Non-allowable advertising	( )	
							Yellow page advertising	( )	
				TOTAL (agree to Schedule V, line 22, col.8)		\$ 1,819,259	TOTAL (agree to Sch. V, line 20, col. 8)		
TOTAL (agree to Schedule V, line 17, col. 3)			\$	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
(Attach a copy of any management service agreement)				Description		Line #	Amount	Description	Amount
C. Professional Services								Out-of-State Travel	\$
Vendor/Payee	Type	Amount							
Katten, Muchin, Zavis	Legal	815							
Dykema Gossett PLLC	Legal	6,666							
Rosenthal & Schanfield	Legal	194							
Altschuler, Melvoin & Glasser	Accounting	26,373							
Council for Jewish Elderly	Data Processing	175,000							
Health Outcomes Management	Data Processing	4,850							
ADECCO Employment	Personnel Consulting	4,996							
Frost, Ruttenberg & Rothblatt	Accounting	5,200						Seminar Expense	6,286
Nadine Royster Enterprise	Accounting	28,941							
Stivers Temporary Personnel	Personnel Consulting	3,488							
Edward D Rothman Associates	Computer Consulting	19,488							
See Schedule 21A		50,640						Entertainment Expense	( )
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$		(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 326,651					TOTAL	\$ 6,286

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

**Lieberman Long Term Care Facility**

**Provider #: 0026195**

**07/01/01 to 6/30/02**

**Schedule 21A**

**XIX. SUPPORT SCHEDULE**

**C. Professional Services** 276,012

L Fumkin & Associates	Finance Consulting	22,038
Accountemps	Personnel Consulting	15,321
Karen Crow	Accounting	117
Elizabeth Brzozowski	Administrative Consulting	3,375
Ira Holtzman	Administrative Consulting	486
Jewish Federation of Metro Chicago	Consulting	7,913
Office Team	Consulting	313
Alan Mishlove	Consulting	40
Adminastar Federal, Inc.	Medicare Consulting	766
Ryan Dalton	Consulting	270

**Total (agree to Schedule V, line 19, column 3)** 326,651

**Disallowed Legal Rosenthal & Schanfield** (194)

**Disallowed consulting pertaining to marketing** (7,913)

**Total (agree to Schedule V, line 19, column 8)** 318,544

**See Accountants' Compilation Report**

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

Amount of Expense Amortized Per Year													
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1	Deferred Maintenance	Various	\$ 132,633	varies	\$ 8,949	\$ 8,702	\$ 7,139	\$ 6,877	\$ 5,640	\$ 5,211	\$ 4,186	\$	\$
2	Decorating Expense	2001	7,444	3			1,241	2,481	2,481	1,241			
3	Plumbing Expense	2001	5,524	3			921	1,841	1,841	921			
4	Air Conditioner Repair	2001	17,324	3			2,887	5,775	5,775	2,887			
5	Decorating Expense	2002	4,977	3				830	1,659	1,659	829		
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 167,902		\$ 8,949	\$ 8,702	\$ 12,188	\$ 17,804	\$ 17,396	\$ 11,919	\$ 5,015	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lieberman Long Term Care Facility

STATE OF ILLINOIS

# 0026195

Report Period Beginning:

07/01/01

Ending:

Page 23

6/30/02

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Life Services Network \$ 8,982
- (3) Did the nursing home make political contributions or payments to a political organization? No If YES, have these costs been properly adjusted out of the cost report? n/a
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? n/a
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 130,655 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. n/a
- (9) Are you presently operating under a sublease agreement? YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over n/a
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 131,400  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? n/a
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes-Day Care For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit: on Schedule V. \$ n/a Has any meal income been offset against related costs? Yes Indicate the amount. \$ 55,334
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ n/a  
c. What percent of all travel expense relates to transportation of nurses and patients? n/a  
d. Have vehicle usage logs been maintained? Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? n/a  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
g. Does the facility transport residents to and from day training? n/a  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ n/a
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Altschuler, Melvoin & Glasser LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit in progress.
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

## RECONCILIATION REPORT

Lieberman Long Term C

03:23 PM 11/04/05

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB- SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB- SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-59,535	equal to	-59,535	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	291,367	equal to	291,367	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	n/a	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	1,209,075	equal to	1,209,075	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	27,361	equal to	27,361	0	O.K.	Pg14 J30+N40	B. + C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv. - Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	376,766	equal to	376,766	0	O.K.	Pg16 Z12+Z14...	N/A/B	1-4,40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv. - Supplies	132,787	equal to	132,787	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	3,101,191	equal to	3,101,191	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	6,575,595	equal to	6,575,595	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	3,898,674	equal to	3,898,674	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	1,550,792	equal to	1,550,792	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	192,399	equal to	192,399	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+†	N/A	38to41+43	4
Income Stat. Prov. Partic.	131,400	equal to	131,400	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	4,991,665	equal to	5,077,155	-85,490	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	258,211	equal to	258,211	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	251,174	equal to	251,174	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	713,547	equal to	713,547	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	250,125	equal to	250,125	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	225,268	equal to	225,268	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	222,079	equal to	222,079	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	456,144	equal to	456,144	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	984,677	equal to	984,677	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	8,438,380	equal to	8,438,380	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	92,137	< or = to	92,298	-161	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	9,167	< or = to	9,167	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	271,834	< or = to	285,022	-13,188	O.K.	Pg20 X14..X16+	B. & C.	37to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	865	-865	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	29,392	-29,392	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	456,144	equal to	456,144	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to		0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	326,651	equal to	326,651	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	1,819,259	equal to	1,819,259	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	63,392	equal to	63,392	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	6,286	equal to	6,286	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	131,400	equal to	131,400	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	n/a	< or = to	-18,504	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	n/a	equal to	0	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	3,617	equal to	3,617	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	183,790	equal to	183,790	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4†	B.	14	8
Total loan balance	8,005,302	equal to	8,005,302	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	809,873	equal to	809,873	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	18,421,682	equal to	18,421,682	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	2,524,208	equal to	2,524,208	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	10,610,509	equal to	10,610,509	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	2,860,236	equal to	2,860,236	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-683,332	equal to	-683,332	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	120,259	equal to	34,330	85,929	FAILED	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	17,087,051	equal to	17,087,051	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustmen	Adjusted Total
1. Dietary	713,547	107,850	92,298	913,695	0	913,695	0	913,695
2. Food P	0	619,103	0	619,103	0	619,103	-75,479	543,624
3. Housek	225,268	42,266	113,165	380,699	0	380,699	0	380,699
4. Laundr	222,079	6,945	168,245	397,269	0	397,269	0	397,269
5. Heat ar	0	0	279,096	279,096	0	279,096	0	279,096
6. Mainte	250,125	25,745	235,459	511,329	0	511,329	-19,751	491,578
7. Other (	0	0	0	0	0	0	0	0
8. Total G	1,411,019	801,909	888,263	3,101,191	0	3,101,191	-95,230	3,005,961
9. Medical	0	0	9,167	9,167	0	9,167	0	9,167
10. Nursin	5,077,155	282,264	285,022	5,644,441	0	5,644,441	0	5,644,441
10a. Ther	0	2,120	374,646	376,766	0	376,766	0	376,766
11. Activi	258,211	5,379	865	264,455	0	264,455	0	264,455
12. Social	251,174	200	29,392	280,766	0	280,766	0	280,766
13. Nurse	0	0	0	0	0	0	0	0
14. Progr	0	0	0	0	0	0	0	0
15. Other	0	0	0	0	0	0	0	0
16. Total I	5,586,540	289,963	699,092	6,575,595	0	6,575,595	0	6,575,595
17. Admin	456,144	0	0	456,144	0	456,144	0	456,144
18. Direct	0	0	0	0	0	0	0	0
19. Profes	0	0	326,651	326,651	0	326,651	-8,107	318,544
20. Fees,	0	0	59,956	59,956	0	59,956	3,436	63,392
21. Cleric	984,677	67,093	52,838	1,104,608	0	1,104,608	119,035	1,223,643
22. Emplo	0	0	1,837,763	1,837,763	0	1,837,763	-18,504	1,819,259
23. Inserv	0	0	0	0	0	0	0	0
24. Travel	0	0	6,286	6,286	0	6,286	0	6,286
25. Other	0	0	6,135	6,135	0	6,135	2,518	8,653
26. Insura	0	0	101,131	101,131	0	101,131	6,538	107,669
27. Other	0	0	0	0	0	0	0	0
28. Total C	1,440,821	67,093	2,390,760	3,898,674	0	3,898,674	104,916	4,003,590
29. Total C	8,438,380	1,158,965	3,978,115	*****	0	*****	9,686	*****
30. Depre	0	0	1,219,467	1,219,467	0	1,219,467	-10,392	1,209,075
31. Amort	0	0	15,292	15,292	0	15,292	-15,292	0
32. Intere	0	0	292,590	292,590	0	292,590	-1,223	291,367
33. Real E	0	0	0	0	0	0	0	0
34. Rent -	0	0	0	0	0	0	0	0
35. Rent -	0	0	23,443	23,443	0	23,443	3,918	27,361
36. Other	0	0	0	0	0	0	0	0
37. Total C	0	0	1,550,792	1,550,792	0	1,550,792	-22,989	1,527,803
38. Medic	0	0	0	0	0	0	0	0
39. Ancill	0	130,667	6,749	137,416	0	137,416	0	137,416
40. Barbe	0	1,628	51,516	53,144	0	53,144	-44,393	8,751
41. Coffee	0	0	0	0	0	0	0	0
42	0	0	131,400	131,400	0	131,400	0	131,400
43. Other	0	0	1,839	1,839	0	1,839	-1,839	0
44. Total S	0	132,295	191,504	323,799	0	323,799	-46,232	277,567
45. Grand	8,438,380	1,291,260	5,720,411	*****	0	*****	-59,535	*****

	After	Consolidation
General Service Cost Center		
1. Cash on	85,361	85,361
2. Cash - F	396,920	396,920
3. Account	3,062,290	3,062,290
4. Supply I	37,360	37,360
5. Short-T	1,983,599	1,983,599
6. Prepaid	0	0
7. Other Pi	101,325	101,325
8. Account	78,112	78,112
9. Other (s	0	0
10. Total c	5,744,967	5,744,967
LONG TERM ASSETS		
11. Long-T	0	0
12. Long-T	0	0
13. Land	809,873	809,873
14. Buildin	#####	#####
15. Lease	0	0
16. Equipn	2,466,625	2,524,208
17. Accum	#####	#####
18. Deferr	0	34,330
19. Organi	0	0
20. Accum	0	0
21. Restric	0	0
22. Other L	0	0
23. other (	193,696	193,696
24. Total L	#####	#####
25. Total A	#####	#####
CURRENT LIABILITIES		
26. Accour	94,986	94,986
27. Officer	0	0
28. Accour	458,886	458,886
29. Short-T	0	0
30. Accrue	763,988	763,988
31. Accrue	0	0
32. Accrue	0	0
33. Accrue	45,616	45,616
34. Deferr	0	0
35. Federa	0	0
36. Other (	4,745,446	4,745,446
37. Other (	112,591	112,591
38. Total C	6,221,513	6,221,513
LONG TERM LIABILITIES		
39. Long-T	5,302	5,302
40. Mortga	0	0
41. Bonds I	8,000,000	8,000,000
42. Deferre	0	0
43. Other L	0	0
44. Other L	0	0
45. Total L	8,005,302	8,005,302
46. Total Li	#####	#####
47. Total E	2,860,237	2,891,432
48. Total Li	#####	#####

Balance per  
Medicaid  
Trial Balance

1. Gross F #####  
2. Discour -247,965

Subtota #####  
4. Day Ca 0  
5. Other C 0  
6. Therap 216,081  
7. Oxygen 0

Subtota 216,081  
9. Paymer 0  
10. Other 0  
11. Nurse 0  
12. Gift an 0  
13. Barber 44,393  
14. Non-P 6,673  
15. Teleph 0  
16. Rental 0  
17. Sale o 0  
18. Sale o 0  
19. Labor 24,621  
20. Radiol 0  
21. Other 475  
22. Laund 22,085

Subtot 98,247  
24. Contril 1,419,971  
25. Interes 1,223

Subtot 1,421,194  
27. Other 179,017  
28. Other -113,514  
Subtot 65,503

30. Total F #####  
31. Gener 3,101,191  
32. Health 6,575,595  
33. Gener 3,898,674  
34. Owner 1,550,792  
35. Specie 192,399  
35. Provid 131,400  
37. Other 0  
40. Total E #####  
41. Incom -683,332  
42. Incom 0  
43. Net In -683,332



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9 Line 16 for mortgage insurance.

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